

EXHIBIT - A

Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended May 31, 2005

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$578.00	8.0	\$ 4,624.00
Robert Keehan	Audit Partner	18	Integrated Audit	\$578.00	2.0	\$ 1,156.00
Peter Woolf	Partner	25	Integrated Audit	\$450.00	1.5	\$ 675.00
Robert F Eydt	SEC Review Manager	20+	Integrated Audit	\$763.00	2.0	\$ 1,526.00
William Todd Hutcherson	Audit Senior Manager	11	Integrated Audit	\$332.00	2.0	\$ 664.00
John E Newstead	Audit Senior Manager	10+	Integrated Audit	\$320.00	11.5	\$ 3,680.00
Jody Beth Underhill	Tax Senior Manager	20	Integrated Audit	\$259.00	8.5	\$ 2,201.50
Ryan Grady	Audit Senior Associate	4	Integrated Audit	\$172.00	95.4	\$ 16,408.80
Maria J. Afuang	Audit Senior Associate	4	Integrated Audit	\$160.00	37.8	\$ 6,048.00
Erica Margolius	Audit Associate	1	Integrated Audit	\$98.00	33.0	\$ 3,234.00
Michael McDonnell	Audit Associate	3	Puerto Rico Statutory Audit	\$109.00	9.0	\$ 981.00
Michael McDonnell	Audit Associate	3	Integrated Audit	\$129.00	6.9	\$ 890.10
Nicholas P Barrett	Audit Associate	<1	Puerto Rico Statutory Audit	\$109.00	6.0	\$ 654.00
Nicholas Stromann	Audit Associate	2	Integrated Audit	\$129.00	34.5	\$ 4,450.50
Christopher W Park	Audit Associate	2	Integrated Audit	\$129.00	22.0	\$ 2,838.00
		TOTAL			280.1	\$ 50,030.90

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: William T. Bishop, Jr.		
5/2/2005	0.5	Prepare PADP forms for audit work
5/4/2005	3.0	Prepare PADP forms for audit work
5/5/2005	0.4	Discuss incentive accrual issues with B Tarola (Grace)
5/5/2005	1.1	Review quarterly review file
5/9/2005	0.3	Discuss Germany incentive accrual with T Hutcherson, R Worster (PwC)
5/9/2005	0.7	Discuss 2005 integrated audit team plan with T Hutcherson, J Newstead, R Grady and F Barnard (PwC)
5/22/2005	0.5	Prepare PADP forms for audit work
5/24/2005	1.0	Correspond with B Tarola and PwC Germany about incentive accrual issue
5/31/2005	0.5	Discuss changes to bankruptcy billing application and process with R Grady (PwC)
	<u>8.0</u>	Total Grace Financial Statement Audit Charged Hours
	<u>8.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Robert Keehan		
5/5/2005	1.0	Review of Form 10-Q and compile commentary for consideration by core engagement team and client
5/10/2005	1.0	Review of Form 10-Q and compile commentary for consideration by core engagement team and client
	<u>2.0</u>	Total Grace Financial Statement Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Peter Woolf		
5/3/2005	1.0	Review 10q. Disc with Joe Gibbs and Jody.
5/4/2005	0.5	Sign off 10Q
	<u>1.5</u>	Total Grace Audit Charged Hours
	<u>1.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Robert Eydt		
5/7/2005	1.0	Review of Form 10-Q and compile commentary for consideration by core engagement team and client
5/12/2005	1.0	Review of Form 10-Q and compile commentary for consideration by core engagement team and client
	<u>2.0</u>	Total Grace Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Todd Hutcherson		
	1.1	Pre Audit Committee meeting with Bill Bishop (PwC) and Bob Tarola, Brian Kenny (Grace)
	0.9	Participation in Audit Committee meeting.
	<u>2.0</u>	Total Grace Financial Statement Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: John Newstead		
5/6/2005	1.0	Planning scope for Year 2
5/9/2005	2.5	planning approach and reviewing detailed scoping doc
5/13/2005	1.0	meeting with Bill Bishop and Ryan Grady for initial planning
	1.0	emails with B Kenny
5/19/2005	1.0	budget preparation
5/24/2005	1.0	meeting with and Ryan Grady for initial planning
5/26/2005	4.0	planning meeting and lunch with B Kenny and R Grady
	<u>11.5</u>	Total Grace Time Tracking Charged Hours
	<u>11.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Tax
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Jody Beth Underhill		
TAX TIME INCURRED		
5/2/2005	3.0	Telephone conversations with Joe Gibbs (Grace) to discuss tax provision schedules
5/3/2005	1.0	Discussion with Peter Woolf and William Bishop (PwC) re: derivatives and hedge transactions
	4.5	Review of first quarter provision and 10Q for additional information related to the derivatives and hedging transactions.
	<u>8.5</u>	Total Grace Tax Charged Hours
	<u>8.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Ryan Grady		
5/2/2005	1.1	Review quarterly review database sections
	0.7	Review senior manager comments on 10-Q
	1.0	Review concurring partner comments on 10-Q
	0.7	Review quarterly review database sections
	2.4	Read and research SFAS 141
	1.9	Review quarterly review database sections
	2.5	Read current draft of 10-Q
5/3/2005	1.9	Compile balance sheet and income statement flux analysis
	1.0	Review form 10-Q
	1.3	Review SEC reviewer comments on 10-Q
	1.0	Discuss long term incentive plan accrual with B Bishop and Todd Hutcherson (PwC)
	0.7	Compile balance sheet and income statement flux analysis
	0.8	Research and compile answers to SEC reviewer comments
	0.6	Review concurring partner review checklist
	0.7	Review concurring partner comments on 10-Q
5/4/2005	2.6	Review form 10-Q
	0.3	Prepare for call with B Eydt (PwC) - to review SEC reviewer comments
	0.6	Call with B Eydt and T Hutcherson (PwC) to discuss comments on 10-Q
	0.5	Call with R Keehan (PwC) to discuss comments on 10-Q
	1.1	Review quarterly review database sections
	2.5	Review quarterly review database sections
	1.4	Read revised form 10-Q
	1.5	Review quarterly review database sections
5/5/2005	1.9	Review quarterly review database sections
	0.8	Review quarterly review database sections
	1.1	Import and review latest database steps from Masterdata
	0.9	Update Summary of Deficiencies and critical matter documents
	2.3	Read updated form 10-Q
5/6/2005	1.7	Review quarterly review database sections
	2.1	Review quarterly review database sections
	0.7	Review quarterly review database sections
	1.8	Review quarterly review database sections
	2.1	Read updated form 10-Q
5/9/2005	0.8	Meet with M Brown (Grace) to discuss unresolved matters
	1.6	Read updated form 10-Q
	0.9	Read final version form 10-Q
	2.0	Document 2005 audit planning procedures
	2.1	Update scoping analysis for updates made by Internal Audit
5/10/2005	1.3	Review prior year controls documentation for design effectiveness
	1.7	Review prior year controls documentation for design effectiveness
	1.5	Review prior year controls documentation for design effectiveness
	1.0	Review prior year controls documentation for design effectiveness
5/10/2005	1.5	Review prior year controls documentation for design effectiveness
	1.5	Prepare first draft "bucket analysis" to classify controls based on risk
	1.2	Prepare first draft "bucket analysis" to classify controls based on risk
	1.8	Review prior year controls documentation for design effectiveness

	1.0	Review prior year controls documentation for design effectiveness
5/11/2005	2.3	Review prior year controls documentation for design effectiveness
	0.7	Prepare first draft "bucket analysis" to classify controls based on risk
	1.5	Updated analysis of significant locations/processes
	1.8	Updated analysis of significant locations/processes
	1.3	Prepare timing schedule for 404 controls work
5/12/2005	2.1	Update timing schedule for 404 controls work
	1.2	Update timing schedule for 404 controls work
	1.5	Reconcile timing schedule to budgeting schedule
	1.8	Update budgeting file
	0.6	Discussion with T Hutcherson about budget file
	1.4	Update budgeting file
5/16/2005	2.0	Make revisions to budgeting and timing files and reconcile to expected 2005 fee
	1.3	Review prior year controls documentation for design effectiveness
	1.5	Review prior year controls documentation for design effectiveness
	1.3	Update documentation in database
	0.9	Review current year risk assessment
5/18/2005	2.2	Review prior year controls documentation for design effectiveness
	1.1	Review prior year controls documentation for design effectiveness
5/18/2005	1.0	Document scoping analysis for Sarbanes Oxley work
	1.2	Document scoping analysis for Sarbanes Oxley work
	0.7	Document scoping analysis for Sarbanes Oxley work
5/19/2005	0.6	Document scoping analysis for Sarbanes Oxley work
	0.8	Document scoping analysis for Sarbanes Oxley work
5/20/2005	0.5	Document scoping analysis for Sarbanes Oxley work

95.4
Total Grace Financial Statement Audit Charged Hours

WR Grace & Co., Inc.
Time Summary Report
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Maria J. Afuang		
5/2/2005	1.2	Working on DMG Schedule
	1.6	Performing subsequent events procedure
	1.3	Reviewing LTIP analysis in the database
	0.9	Reviewing core operating costs
	0.7	Summarizing flux analysis for severance and PwC accrual
	0.2	Review of pending items (schedules/memos needed from the client)
	0.4	Going over the database open items
5/3/2005	1.3	Coordinating on journal entry selection
	0.3	Discussion with John Reilley (Grace) regarding selection of Journal Entries
	0.6	Discussion with Tom Finlay (Grace) regarding pulling up sample from SAP
	2.0	Update disclosure checklist and attach Financial Statements Disclosure Checklist in the database
	1.2	Coordinate and finalize income tax step with appropriate personnel
5/4/2005	0.4	Coordinate with Dianne (Grace) regarding the first quarter in house legal letter
	1.6	Create step in the database relating to obtaining legal letter and complete the said step
	0.5	Coordinate journal entry testing
	2.2	Tie out of pension expense in the external working papers
	1.0	Discussion of journal entry testing with John and Kevin (both Grace) and with Chris (PwC)
	0.2	Discuss open items with Michael Brown (Grace)
5/5/2005	1.2	Review steps in the database
5/5/2005	3.8	Review tie out of MD&A
	2.2	Review and complete Audit Disclosure Checklist
5/6/2005	1.2	Review journal entry testing step
	0.2	Review open items step in the database
	1.4	Perform specific inquiries about potential significant and complex accounting matters
	1.8	Coordinate the signing of the opinion and SEC awareness letter
		Finish documentation of steps in the database and attaching signed representation letter and
	0.6	signed questionnaire
	1.8	Double checking tie out of external working papers
5/9/2005	1.0	Transferring tickmark on updated 10Q
5/9/2005	1.6	Organizing external files
	2.2	Organizing loose documents
	1.2	Prepare database for archiving
	<u>37.8</u>	Total Grace Time Tracking Charged Hours
	<u>37.8</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Erica Margolius		
5/2/2005	4.2	Tie out 10Q
	0.6	Update open items list for 10Q
	0.5	Meet with M. Brown (Grace) to discuss open items
	0.2	Print out open items list at protivit portal
	1.4	Continue to tie out 10Q
5/3/2005	0.6	Search W.R. Grace website to gain understanding and update GEMS for Malaysia
	0.9	Meet with M. Brown to discuss Davison sales analytics
	1.1	Update GEMS to include WR Grace Chemicals (Malaysia) Sdn. Bhd.
	0.3	Email W. Bishop (PwC) about Malaysia entity
	5.1	Continue to tie out 10Q
5/4/2005	3.8	Tie out 10Q
5/5/2005	0.8	Review PwC Summary of Aggregate Deficiencies (SAD) from 2004 year end audit
	1.9	Compare PwC SAD with Grace SAD from B. Kenny (Grace)
	0.3	Email D. Wright (PwC) outlining differences between PwC and Grace SAD
5/6/2005	1.3	Tie out 10Q
	0.9	Complete documentation for Grace Davison analytical procedures and mark step as complete
	1.5	Blue tic 10Q; compare to Edgar version of financial statements
	2.1	Red tic final 10Q
	0.6	Organize Q1 workpaper binder
	0.8	Clean out PwC cubicles at WR Grace for use by Grace
5/9/2005	0.4	Grant Francois Barnard (PwC) member access to 2004 integrated audit database
5/18/2005	1.7	Create WR Grace 2005 integrated audit schedule
	0.9	Revise WR Grace 2005 Integrated audit schedule using R. Grady (PwC) notations
5/19/2005	0.2	Email W. Bishop about update with AKZO Nobel Chemicals GMBH Pension Scheme
		Email J. Afuang about information concerning AKZO Nobel Chemicals GMBH Pension Scheme in
	0.2	GEMS and whether pension plan is active, who is controlling pension plan
5/24/2005	0.4	Read WR Grace article, "Judge delays trial for Grace executives"
5/26/2005	0.3	Read WR Grace article, "WR Grace Seeks to Make \$7.9M in Pension Contributions"
	<u>33.0</u>	Total Grace Audit Charged Hours
	<u>33.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Michael McDonnell		
Darex Puerto Rico TIME INCURRED		
5/16/2005	2.0	Initiate PADP, complete the objectives, for Bianca Rodriguez and Nick Barrett.
	0.7	Initiate PADP self PADP for work performed on Grace quarterly review
5/29/2005	1.2	Complete objectives for welf PADP
5/31/2005	3.0	Complete PADPs for Bianca Rodriguez and Nick Barrett.
	<u>6.9</u>	Total Grace Darex Puerto Rico Charged Hours

Audit Hours

5/2/2005	3.0	Reviewing Inventory testing for WR Grace Puerto Rico, Follow up on documentation of previous comments (inventory related) with team and client.
5/3/2005	3.0	Follow up with Client P. Milken, regarding the sales mark up testing, regarding expanded sample.
5/6/2005	3.0	Receive sales mark up, support complete testing and documentation, discuss with client.
	<u>9.0</u>	Total Grace Financial Statement Audit Charged Hours
	<u>15.9</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Michael McDonnell		
Darex Puerto Rico TIME INCURRED		
5/2/2005	2.2	Document time charged to Grace for 5/2/05.
	1.8	Complete A/P search documentation.
5/3/2005	0.1	Document time charged to Grace for 5/3/05.
	0.8	Update dispenser testing documentation.
	0.4	Update documentation concerning \$5M asset transfer.
	0.7	Update SUD spreadsheet.
	<u>6.0</u>	Total Grace Audit Charged Hours
	<u>6.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Nicholas Stromann		
5/2/2005	0.4	Read the latest news article about leadership changes at WR Grace; add to the Grace communications database
	2.9	Read the First Quarter SEC Form 10-Q
	1.9	Begin 10-Q Tie-out
	0.4	Grant access to the Grace audit databases to C. Park (PwC)
	2.4	Research the affect and disclosure of partial acquisitions, particularly FAS 141, APB 16, and FAS 96
5/3/2005	0.6	Review prior year journal entry testing
	0.4	Discuss journal entry testing with J. Afuang (PwC)
	0.5	Discuss office space issues with B. Summerson (Grace)
	0.3	Request change of SAP password from Grace IT
	6.2	Continue the SEC Form 10-Q tie out
5/4/2005	0.3	Discussion of journal entry testing with C. Park (PwC)
	0.3	Demonstrate the use and general navigation of SAP with J. Afuang and C. Park (PwC)
		Review PwC Template Manager for updates to the Concurring Review Partner Checklist (CRP Checklist)
	0.4	Update the CRP Checklist with developments and highlights of W. R. Grace's business environment and First Quarter Performance and submit to R. Grady (PwC) for review
	1.2	Continue 10-Q tie-out
	1.3	Receive edited CRP Checklist from R. Grady (Grace); reformat and make changes
	0.8	Continue 10-Q tie-out
	2.3	Begin cleaning out the cube at the Grace site as PwC was losing the space to a new Grace employee
	1.2	Discuss progression of work as well as work yet to be finished for the 10Q with R. Grady and E. Margolius (PwC)
	0.2	
5/5/2005	1.0	Excess Travel to Grace
		Discussions with K. Blood (Grace) regarding the latest version of the Form 10Q, known updates yet to be made, the Edgar version and outstanding support
	0.6	Continue Tie-out
5/6/2005	0.9	
	5.3	Continue and Finish the 10Q Tie-out including reading the Edgar Version
	1.5	Transfer tickmarks to one final version of the 10Q for the audit file
	0.9	Finish cleaning out the cubes PwC lost to new Grace employees
		Ensuring the audit files was together and reviewing excess support for document retention compliance
	0.3	
<u>34.5</u>		Total Grace Audit Charged Hours
<u>34.5</u>		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended May 31, 2005

Date	Hours	Description of Services Provided
Name: Christopher W. Park		
5/2/2005	2.1	Review 1st Quarter SEC Filing
	1.6	Review 1st Quarter Database
5/3/2005	2.6	Review Year End SEC Filing
	2.6	Review Year End Database
5/4/2005		Discussion of journal entry testing with J. Reilly and K. Caldwell (both Grace) and with J. Afuang (PwC)
	1.0	Discussion of journal entry testing with M. Brown (Grace)
	2.1	Perform and document journal entry testing
	1.1	Work on 2005 Audit Committee Presentation
5/5/2005	2.1	Reconcile WIPS to Time Summary Reports for 2004 Audit
	1.6	Work on 2005 Audit Committee Presentation
5/6/2005	1.3	Document Memo related to generating the journal entry report and searching specific journal entries in SAP
	2.9	Tie out of final 2nd Quarter filing
	<u>22.0</u>	Total Grace Audit Charged Hours
	<u>22.0</u>	Total Hours

WR Grace and Co.
Time Summary Report - Time Tracking
Month ended May 31, 2005

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
TIME TRACKING TIME INCURRED				
Name: Ryan Grady				
5/3/2005	1.8	Review March 2005 fee application prior to submission to the US Bankruptcy Court	\$ 172.00	\$ 309.60
5/17/2005	1.1	Review April 2005 fee application prior to submission to the US Bankruptcy Court	\$ 172.00	\$ 189.20
5/17/2005	0.8	Discussion with Fee auditor to discuss 2005 billing arrangement	\$ 172.00	\$ 137.60
5/18/2005	0.4	Review April 2005 fee application prior to submission to the US Bankruptcy Court	\$ 172.00	\$ 68.80
5/19/2005	0.5	Discuss 2005 billing arrangement with T Hutcherson (PwC)	\$ 172.00	\$ 86.00
5/20/2005	1.1	Review April 2005 fee application prior to submission to the US Bankruptcy Court	\$ 172.00	\$ 189.20
	<u>5.7</u>			\$ 980.40
Name: Christopher Park				
5/14/2005	1.5	Convert internal time records into format compliant with US Bankruptcy rules	\$ 129.00	\$ 193.50
	<u>1.5</u>			193.5
Name: Maria J. Afuang				
5/2/2005	0.7	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 74.20
5/3/2005	1.6	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 169.60
5/4/2005	0.9	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 95.40
5/5/2005	2.0	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 212.00
5/9/2005	2.0	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 212.00
5/12/2005	4.0	Convert internal time records into format compliant with US Bankruptcy rules	\$ 106.00	\$ 424.00
	<u>11.2</u>	Total Grace Time Tracking Charged Hours		\$ 1,187.20
Name: Lauren Misler				
5/15/2005	1.0	Convert internal time records into format compliant with US Bankruptcy rules	\$ 129.00	\$ 129.00
	<u>1.0</u>	Total Grace Time Tracking Hours		129
Name: Ryan Neice				
5/16/2005	1.2	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 86.00	\$ 103.20
5/17/2005	2.1	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 86.00	\$ 180.60
5/18/2005	3.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 86.00	\$ 258.00
5/19/2005	3.3	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 86.00	\$ 283.80
5/20/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 86.00	\$ 129.00
	<u>11.1</u>	Total Grace Time Tracking Hours		\$ 954.60
Name: Allison Reeder				
5/3/2005	2.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 148.00
5/6/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/10/2005	1.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 74.00
5/11/2005	2.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 148.00
5/12/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/16/2005	2.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 185.00
5/17/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/19/2005	1.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 74.00
5/20/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/24/2005	1.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 74.00
5/25/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/26/2005	1.5	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 111.00
5/30/2005	1.0	Prepare monthly fee application for US Bankruptcy courts - April 2005	\$ 74.00	\$ 74.00
	<u>19.5</u>			\$ 1,443.00
Totals	<u>50.0</u>			<u>\$ 4,887.70</u>

Date	Hours	Description of Services Provided
	<u>-</u>	Total Lost Travel Time
	<u>-</u>	Total Lost Travel Time
	<u>#REF!</u>	Total Lost Travel Time not chargeable to WR GRACE

EXHIBIT - B

CONSOLIDATED AUDIT
EXPENSE DETAIL
For the Month Ended May 31, 2005

<u>Personnel</u>		<u>Date</u>	<u>Transportation</u>	<u>Lodging</u>	<u>Sundry</u>	<u>Business Meals</u> <u>and Entertainment</u>	<u>Description</u>
Nicholas Stromann	Audit	5/2/05	\$ 22.68				Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	Audit	5/3/05	\$ 22.68				Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	Audit	5/4/05	\$ 22.68				Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	Audit	5/5/05	\$ 34.02				Mileage to Grace from PwC office (84 miles) * \$0.405/mile
	Audit	5/6/05	\$ 22.68				Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
Maria J. Afuang	Audit	5/2/05	\$ 10.15				Mileage in excess of normal commute ((50-25)*.405)
	Audit	5/3/05	\$ 10.15				Mileage in excess of normal commute ((50-25)*.405)
	Audit	5/4/05	\$ 10.15				Mileage in excess of normal commute ((50-25)*.405)
	Audit	5/5/05	\$ 22.30				Mileage from Tysons to Grace (55*.405)
	Audit	5/6/05	\$ 10.15				Mileage in excess of normal commute ((50-25)*.405)
	Audit	5/9/05	\$ 10.15				Mileage in excess of normal commute ((50-25)*.405)
		5/9/05			\$ 50.00		PwC Groups Meals (Maria Afuang, Erica Margolius, Nick Stromann)
John Newstead	404	5/26/05				\$55.27	working lunch with Brian Kenny
<u>Summary</u>		<u>Total</u>	<u>Transportation</u>	<u>Lodging</u>	<u>Sundry</u>	<u>Business Meals</u>	
		\$ 303.06	\$ 197.79	\$ -	\$ -	\$ 105.27	

CONSOLIDATED AUDIT-EXPENSE DETAIL
For the Month Ended May 31, 2005

	<u>Date</u>	<u>Title</u>	<u>Expenses</u>	<u>Description</u>
Maria J. Afuang	5/2/05	Audit Senior Associate	\$ 10.15	Mileage in excess of normal commute ((50-25)*.405)
	5/3/05	Audit Senior Associate	\$ 10.15	Mileage in excess of normal commute ((50-25)*.405)
	5/4/05	Audit Senior Associate	\$ 10.15	Mileage in excess of normal commute ((50-25)*.405)
	5/5/05	Audit Senior Associate	\$ 22.30	Mileage from Tysons to Grace (55*.405)
	5/6/05	Audit Senior Associate	\$ 10.15	Mileage in excess of normal commute ((50-25)*.405)
	5/9/05	Audit Senior Associate	\$ 10.15	Mileage in excess of normal commute ((50-25)*.405)
			\$ 50.00	PwC Groups Meals (Maria Afuang, Erica Margolius, Nick Stromann)
			<u>\$ 123.05</u>	
Nicholas Stromann	5/2/05	Audit Associate	\$ 22.68	Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	5/3/05	Audit Associate	\$ 22.68	Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	5/4/05	Audit Associate	\$ 22.68	Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
	5/5/05	Audit Associate	\$ 34.02	Mileage to Grace from PwC office (84 miles) * \$0.405/mile
	5/6/05	Audit Associate	\$ 22.68	Mileage in excess of normal commute (84-28 miles)*\$0.405/mile
			<u>\$ 124.74</u>	
John Newstead	5/26/05	Audit Senior Manager	<u>\$ 55.27</u>	working lunch with Brian Kenny
		Grand Total	<u><u>\$ 303.06</u></u>	